ARIZONA CORPORATION COMMISSION <u>UTILITIES DIVISION</u>

ANNUAL REPORT MAILING LABEL - MAKE CHANGES AS NECESSARY

W-03510A Circle City Water Company, L.L.C. PO Box 82218 Bakersfield, CA 93380

RECEIVED

ACC UTILITIES DIRECTOR

ANNUAL REPORT Water

FOR YEAR ENDING

12 31 2010

FOR COMMISSION USE

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4-14-11

COMPANY INFORMATION

	rcle City Water Co., L.L.C.	
Nailing Address P.O. Box 82218		
(Street) Bakersfield	CA	93380
(City)	(State)	(Zip)
(800) 270-6084 or (661) 633-7526	(800) 748-6981	
Telephone No. (Include Area Code)	Fax No. (Include Area Code)	Cell No. (Include Area Code)
Email Address_CustomerServiceCenter@b	rookeutilities.com	
Local Office Mailing Address 9079 Rive		85344
Local Office Mailing Address 9079 Rive	erside Drive treet)	85344 (Zip)
Local Office Mailing Address 9079 Rive Parker	erside Drive treet) AZ	
Parker (City)	erside Drive treet) AZ (State)	

MANAGEMENT INFORMATION

Regulatory Contact:			
✓ Management Contact: Robe	ert T. Hardcastle	Managing Me	ember
vianagement Contact.	(Name)	C	Title)
P.O. Box	Bakersfield	CA	93380
(Street)	(City)	(State)	(Zip)
(661) 633-7526	(800) 748-6981		
Telephone No. (Include Area Code)	Fax No. (Include Area Code)	Cell No. (Incl	ude Area Code)
Email Address RTH@brookeutilities On Site Manager: David Allred			
On Site Manageri	(Name)		
9079 Riverside Drive	Parker	AZ	85344
(Street)	(City)	(State)	(Zip)
(928) 667-3336	(928) 667-2527		
Telephone No. (Include Area Code)	Fax No. (Include Area Code)	Cell No. (Inc	lude Area Code)

Email Address DavidA@brookeutilities.com

Statutory Agent: Robert T. Hard	(Name)		
P.O Box 82218	Bakersfield	CA	93380
(Street)	(City)	(State)	(Zip)
(661) 633-7526	(800) 748-6981	. ,	
	(333)3 333.		
Telephone No. (Include Area Code)	Fax No. (Include Area Code	Cell No. (l	Include Area Code)
Attorney: Jay Shapiro with Fenr	emore Craig		
•	(Name)		
3003 N. Central Ave. Ste. 2600	Phoenix	AZ	85012
(Street)	(Čity)	(State)	(Zip)
(602) 916-5000	(602) 916-5566		
Telephone No. (Include Area Code)	Fax No. (Include Area Code)	Cell No. (Include Area Code)
Email AddressJLShapiro@fclaw.c	om	<u> </u>	
	OWNERSHIP INFORMATI	ON	
Check the following box that appli	es to your company:		
Shook the following ook that upph			
Sole Proprietor (S)	C Corporation	(C) (Other than A	Association/Co-op)
Partnership (P)	Subchapter S C	Corporation (Z)	
Bankruptcy (B)	Association/Co-	-op (A)	
Receivership (R)	✓ Limited Liabili	ty Company	
Other (Describe)			
	COUNTIES SERVED		
	COUNTIES SERVED	 	
Check the box below for the count	y/ies in which you are certificated to	provide service:	
APACHE	COCHISE	COCO	NINO
GILA	GRAHAM	GREEN	NLEE
	✓ MARICOPA	 мона	
LA PAZ	=		
 1		I I DINIÀI	
NAVAJO	PIMA	PINAL	
NAVAJO SANTA CRUZ	☐ PIMA ☐ YAVAPAI	YUMA	

UTILITY PLANT IN SERVICE

Acct.		Original	Accumulated	O.C.L.D.
No.	DESCRIPTION	Cost (OC)	Depreciation (AD)	(OC less AD)
301	Organization			
302	Franchises			
303	Land and Land Rights	7,928		7,928
304	Structures and Improvements	28,011	20,095	7,916
307	Wells and Springs			
311	Pumping Equipment	42,028	13,170	28,859
320	Water Treatment Equipment			
330	Distribution Reservoirs and Standpipes			
331	Transmission and Distribution Mains	33,133	25,392	7,741
333	Services			
334	Meters and Meter Installations	226,272	88,885	137,387
335	Hydrants			
336	Backflow Prevention Devices	·		
339	Other Plant and Misc. Equipment			
340	Office Furniture and Equipment			
341	Transportation Equipment			
343	Tools, Shop and Garage Equipment			
344	Laboratory Equipment			
345	Power Operated Equipment			
346	Communication Equipment	569	161	408
347	Miscellaneous Equipment			
348	Other Tangible Plant	56,646	1,796	54,850
	TOTALS	394,587	149,499	245,088

This amount goes on the Balance Sheet Acct. No. 108

CALCULATION OF DEPRECIATION EXPENSE FOR CURRENT YEAR

Acct. No.	DESCRIPTION	Original Cost (1)	Depreciation Percentage (2)	Depreciation Expense (1x2)
301	Organization			
302	Franchises			
303	Land and Land Rights	7,928	0.00%	0
304	Structures and Improvements	28,011	4.64%	1,301
307	Wells and Springs			
311	Pumping Equipment	42,028	4.66%	1,960
320	Water Treatment Equipment			
330	Distribution Reservoirs and Standpipes			
331	Transmission and Distribution Mains	33,133	4.43%	1,469
333	Services			
334	Meters and Meter Installations	226,272	4.43%	10,025
335	Hydrants			
336	Backflow Prevention Devices			
339	Other Plant and Misc. Equipment			
340	Office Furniture and Equipment			
341	Transportation Equipment			
343	Tools, Shop and Garage Equipment			
344	Laboratory Equipment			
345	Power Operated Equipment			
346	Communication Equipment	569	4.04%	23
347	Miscellaneous Equipment			
348	Other Tangible Plant	56,646	3.17%	1,793
	TOTALS	394,587	4.20%	16,571

This amount goes on the Comparative Statement of Income and Expense ______ Acct. No. 403.

BALANCE SHEET

Acct No.).		ALANCE AT GINNING OF YEAR	BALANCE A END OF	
	ASSETS	SSETS			YEAR
	CURDENT AND ACCRUED ACCETS				
121	CURRENT AND ACCRUED ASSETS	+	CE 714	\$	886
131	Cash	3	65,714	12	000
134	Working Funds	-		-	
135	Temporary Cash Investments		·		
141	Customer Accounts Receivable			-	F 000
146	Notes/Receivables from Associated Companies		5,000	4	5,000
151	Plant Material and Supplies				
162	Prepayments		28,963	<u> </u>	29,488
174	Miscellaneous Current and Accrued Assets		6,541		4,514
	TOTAL CURRENT AND ACCRUED ASSETS	\$	106,218	\$	39,888
	FIXED ASSETS				
101	Utility Plant in Service	\$	338,010	\$_	394,587
103	Property Held for Future Use				
105	Construction Work in Progress		119,716		180,196
108	Accumulated Depreciation – Utility Plant		(132,929)		(149,499)
121	Non-Utility Property				
122	Accumulated Depreciation – Non Utility				
	TOTAL FIXED ASSETS	\$	324,797	\$_	425,284
	TOTAL ASSETS	\$	431,015	\$	465,172

NOTE: The Assets on this page should be equal to Total Liabilities and Capital on the following page.

BALANCE SHEET (CONTINUED)

Acct. No.		1	LANCE AT SINNING OF	1	LANCE A' END OF
	LIABILITIES		YEAR		YEAR
	CURRENT LIABILITES				
231	Accounts Payable	\$		\$	
232	Notes Payable (Current Portion)				
234	Notes/Accounts Payable to Associated Companies		495,804		613,336
235	Customer Deposits				
236	Accrued Taxes				
237	Accrued Interest				
241	Miscellaneous Current and Accrued Liabilities				
	TOTAL CURRENT LIABILITIES	\$	495,804	\$	613,336
	LONG-TERM DEBT (Over 12 Months)				
224	Long-Term Notes and Bonds	\$		\$_	
	DEFERRED CREDITS			-	
251	Unamortized Premium on Debt	\$		\$	
252	Advances in Aid of Construction		175,152		175,152
255	Accumulated Deferred Investment Tax Credits				
271	Contributions in Aid of Construction		111,609		111,609
272	Less: Amortization of Contributions		(8,299)		(9,829)
281	Accumulated Deferred Income Tax				
	TOTAL DEFERRED CREDITS	\$	278,462	\$	276,932
	TOTAL LIABILITIES	\$	774,266	\$	890,268
	CAPITAL ACCOUNTS				
201	Common Stock Issued	\$		\$	
211	Paid in Capital in Excess of Par Value				
215	Retained Earnings				
218	Proprietary Capital (Sole Props and Partnerships)		(343,251)		(425,096)
	TOTAL CAPITAL	\$	(343,251)	\$_	(425,096)
	TOTAL LIABILITIES AND CAPITAL	\$	431,015	\$	465,172

COMPARATIVE STATEMENT OF INCOME AND EXPENSE

Acct. No.	OPERATING REVENUES	P	RIOR YEAR	CUR	RENT YEAR
461	Metered Water Revenue	\$	60,402	\$	60,083
460	Unmetered Water Revenue	-			
474	Other Water Revenues		2,063		2,305
	TOTAL REVENUES	\$	62,465	\$	62,388
	OPERATING EXPENSES		40.400		12 524
601	Salaries and Wages	\$	13,420	\$	13,534
610	Purchased Water		70,974		58,980
615	Purchased Power		10,508		9,833
618	Chemicals				4.000
620	Repairs and Maintenance		571		1,699
621	Office Supplies and Expense				
630	Outside Services		8,179		3,682
635	Water Testing		2,058		1,621
641	Rents		484		
650	Transportation Expenses				
657	Insurance – General Liability				
659	Insurance - Health and Life		237		1,068
666	Regulatory Commission Expense – Rate Case				
675	Miscellaneous Expense		30,680		34,720
403	Depreciation Expense		8,771		16,571
408	Taxes Other Than Income				
408.11	Property Taxes		2,984		2,520
409	Income Tax				
	TOTAL OPERATING EXPENSES	\$	148,866	\$	144,228
	OPERATING INCOME/(LOSS)	\$	(86,401)	\$	(81,840)
	OTHER INCOME/(EXPENSE)				
410	Interest and Dividend Income	\$		\$	
419		Ψ.		Ψ	
421	Non-Utility Income				
426	Miscellaneous Non-Utility Expenses		(13)		(5)
427	Interest Expense	\$		\$	(5)
	TOTAL OTHER INCOME/(EXPENSE)	Φ	(13)	Ψ -	(3)
	NET INCOME/(LOSS)	\$	(86,414)	\$	(81,845)

SUPPLEMENTAL FINANCIAL DATA Long-Term Debt

	LOAN #1	LOAN #2	LOAN #3	LOAN #4
,				
Date Issued				
Source of Loan				
ACC Decision No.				
Reason for Loan				
Dollar Amount Issued	\$	\$	\$	\$
Amount Outstanding	\$	\$	\$	\$
Date of Maturity				
Interest Rate	0/	6 %	9/	%
Current Year Interest	\$	\$	\$	\$
Current Year Principle	\$	\$	\$	\$

Meter Deposit Balance at Test Year End	§ 315	
Meter Deposits Refunded During the Test Year	\$ 0	

COMPANY NAME Circle City Water Co., L.L.C.

Name of System: Circle City Water System ADEQ Public Water System Number: PWS 07-112

WATER COMPANY PLANT DESCRIPTION

WELLS

ADWR ID Number*	Pump Horsepower	Pump Yield (gpm)	Casing Depth (Feet)	Casing Diameter (Inches)	Meter Size (inches)	Year Drilled
55-625088	5	75	787	8	3	1960

^{*} Arizona Department of Water Resources Identification Number

OTHER WATER SOURCES

Name or Description	Capacity (gpm)	Gallons Purchased or Obtained (in thousands)
None	N/A	N/A

BOOSTER PU	MPS	FIRE HYDRANTS		
Horsepower	Quantity	y Quantity Standard Quantity		
10.0	2	None	None	

STORAGE '	TANKS	PRESSURE TANKS	
Capacity	Quantity	Capacity Qu	
50,000	1	5,000	1
25,000	3		

Note: If you are filing for more than one system, please provide separate sheets for each system.

COMPA	ANV	NAME	Circle City	Water Co	LLC
COMIL	Z1 1 I	LATIVITY	CITCIE CILV	vvalel Co	L.L. V.

Name of System: Circle City Water System

ADEQ Public Water System Number: PWS 07-112

WATER COMPANY PLANT DESCRIPTION (CONTINUED)

MAINS

CUSTOMER METERS

Size (in inches)	Material	Length (in feet)
2	ACP, PVC	1300
3	None	None
4	ACP, PVC	4221
5	None	None
6	ACP, C900	12,085
8	ACP,C900	1,000
10	None	None
12	None	None

Size (in inches)	Quantity
5/8 X ³ / ₄	175
3/4	
1	1
1 1/2	1
2	2
Comp. 3	
Turbo 3	
Comp. 4	
Turbo 4	
Comp. 6	
Turbo 6	

For the following three items, list the utility owned assets in each category for each system.

TREATMENT EQUIPMENT: None	
STRUCTURES: 1-panel w/tin roof, welded steel construction with 2 6" cemented legs	
81' x 169' x 122' x 194' chain link fence	
01 x 103 x 122 x 134 chan illin terioc	
OTHER	
OTHER: 1- T100G remote tank monitor	

COMPANY NAME: Circle City Water Co., L.	L.C
Name of System: Circle City Water System	ADEQ Public Water System Number: PWS 07-112

WATER USE DATA SHEET BY MONTH FOR CALENDAR YEAR 2010

MONTH	NUMBER OF CUSTOMERS	GALLONS SOLD (Thousands)	GALLONS PUMPED (Thousands)	GALLONS PURCHASED (Thousands)
JANUARY	187	1,371	1,377	
FEBRUARY	187	713	714	
MARCH	182	1,234	1,237	
APRIL	183	1,325	1,326	
MAY	185	1,988	1,990	
JUNE	185	1,810	1,816	
JULY	183	2,008	2,010	
AUGUST	185	2,011	2,014	
SEPTEMBER	187	1,845	1,848	
OCTOBER	186	1,615	1,619	
NOVEMBER	183	1,428	1,429	
DECEMBER	181	1,313	1,315	
	TOTALS →	18,668	18,695	None

What is the level of arsenic for each well on your system?mg/l (If more than one well, please list each separately.)
If system has fire hydrants, what is the fire flow requirement?GPM forhrs
If system has chlorination treatment, does this treatment system chlorinate continuously? (Yes No
Is the Water Utility located in an ADWR Active Management Area (AMA)? (☐) Yes (☑) No
Does the Company have an ADWR Gallons Per Capita Per Day (GPCPD) requirement? (Yes No
If yes, provide the GPCPD amount: N/A

Note: If you are filing for more than one system, please provide separate data sheets for each system.

COMPANY NAME: Circle City Water Co., L.L.C.

Name of System: Circle City Water System ADEQ Public Water System Number: PWS 07-112

UTILITY SHUTOFFS / DISCONNECTS

MONTH	Termination without Notice R14-2-410.B	Termination with Notice R14-2-410.C	OTHER
JANUARY		1	
FEBRUARY		0	
MARCH		2	
APRIL		1	
MAY		2	
JUNE		1	
JULY		2	
AUGUST		1	
SEPTEMBER		2	
OCTOBER		1	
NOVEMBER		1	
DECEMBER		0	
TOTALS →	None	14	None

OTHER (d	lescription)):					
_							
· <u> </u>				_	 _		
	-		 		 	 	
					 		 <u></u>

PROPERTY TAXES

Amount of actual property taxes paid during Calendar Year 2010 was: \$ 2,400					
Attach to this annual report proof (e.g. property tax bills stamped "paid in full" or copies of cancelled checks for operty tax payments) of any and all property taxes paid during the calendar year.					
If no property taxes paid, explain why					
_					

VERIFICATION AND SWORN STATEMENT Taxes

VEDVEY CATYON	ACC UTILITIES DIRECTOR		
VERIFICATION STATE OF California	COUNTY OF (COUNTY NAME) Kern		
I, THE UNDERSIGNED OF THE	NAME (OWNER OR OFFICIAL) TITLE Robert T. Hardcastle		
	COMPANY NAME Circle City Water Co., L.L.C.		

DO SAY THAT THIS ANNUAL UTILITY PROPERTY TAX AND SALES TAX REPORT TO THE ARIZONA CORPORATION COMMISSION

FOR THE YEAR ENDING

MONTH	DAY	YEAR
12	31	2010

HAS BEEN PREPARED UNDER MY DIRECTION, FROM THE ORIGINAL BOOKS, PAPERS AND RECORDS OF SAID UTILITY; THAT I HAVE CAREFULLY EXAMINED THE SAME, AND DECLARE THE SAME TO BE A COMPLETE AND CORRECT STATEMENT OF BUSINESS AND AFFAIRS OF SAID UTILITY FOR THE PERIOD COVERED BY THIS REPORT IN RESPECT TO EACH AND EVERY MATTER AND THING SET FORTH, TO THE BEST OF MY KNOWLEDGE, INFORMATION AND BELIEF.

SWORN STATEMENT

I HEREBY ATTEST THAT ALL PROPERTY TAXES FOR SAID COMPANY ARE CURRENT AND PAID IN FULL.

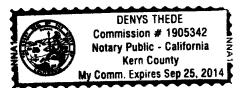
I HEREBY ATTEST THAT ALL SALES TAXES FOR SAID COMPANY ARE CURRENT AND PAID IN FULL. SIGNATURE OF OWNER OR OFFICIAL (661) 633-7526 TELEPHONE NUMBER SUBSCRIBED AND SWORN TO BEFORE ME A NOTARY PUBLIC IN AND FOR THE COUNTY OF fer affectual 17, god THIS (SEAL)

Jurat

State of California

County of Kern

Subscribed and sworn to (or affirmed) before me on this 12th day of April, 2011, by Robert T. Hardcastle, proved to me on the basis of satisfactory evidence to be the person who appeared before me.



INCOME TAXES

PRINTED NAME	TITLE	
Robert T. Hardcastle	President	<u> </u>
SIGNATURE	DATE	
Cat Mantel	4-12-11	
liability company or the sole proprietor, if a	sole proprietorship.	
prior year's annual report. This certification if a corporation; the managing general particles	n is to be signed by the President or Cortner, if a partnership; the managin	Chief Executive Officer
The undersigned hereby certifies that the Utility ha	as refunded to Pavers all gross-up tax	c refunds reported in the
CERTIFICATION		
Decision No. 55774 states, in part, that the utility of the tax year when tax returns are completed. Fany Payer or if any gross-up tax refunds have alreame and amount of contribution/advance, the ameach Payer, and the date the Utility expects to make	Pursuant to this Decision, if gross-up eady been made, attach the following tount of gross-up tax collected, the a	o tax refunds are due to g information by Payer amount of refund due to
Total Grossed-Up Contributions/Advances		
Amount of Gross-Up Tax Collected		
Amount of Contributions/Advances		
Amount of Grossed-Up Contributions/Advances:		
Estimated or Actual State Tax Liability		
State Taxable Income Reported	(87,042)	
Federal Taxable Income Reported Estimated or Actual Federal Tax Liability	(108,733)	
, , ,	((00 700)	
For this reporting period, provide the following:		

VERIFICATION AND

R	E(E	V	E

SWORN STATEMENT Intrastate Revenues Only ACC UTILITIES DIRECTOR VERIFICATION COUNTY OF (COUNTY NAME) Kern STATE OF California NAME (OWNER OR OFFICIAL) TITLE Robert T. Hardcastle I, THE UNDERSIGNED COMPANY NAME Circle City Water Co., L.L.C. OF THE DO SAY THAT THIS ANNUAL UTILITY REPORT TO THE ARIZONA CORPORATION COMMISSION MONTH FOR THE YEAR ENDING 12 31 HAS BEEN PREPARED UNDER MY DIRECTION, FROM THE ORIGINAL BOOKS, PAPERS AND RECORDS OF SAID UTILITY; THAT I HAVE CAREFULLY EXAMINED THE SAME, AND DECLARE THE SAME TO BE A COMPLETE AND CORRECT STATEMENT OF BUSINESS AND AFFAIRS OF SAID UTILITY FOR THE PERIOD COVERED BY THIS REPORT IN RESPECT TO EACH AND EVERY MATTER AND THING SET FORTH, TO THE BEST OF MY KNOWLEDGE, INFORMATION AND BELIEF. **SWORN STATEMENT** IN ACCORDANCE WITH THE REQUIREMENT OF TITLE 40, ARTICLE 8, SECTION 40-401, ARIZONA REVISED STATUTES, IT IS HEREIN REPORTED THAT THE GROSS OPERATING REVENUE OF SAID UTILITY DERIVED FROM ARIZONA INTRASTATE UTILITY OPERATIONS DURING CALENDAR YEAR 2010 WAS: Arizona Intrastate Gross Operating Revenues Only (\$) s 66,787 (THE AMOUNT IN BOX ABOVE INCLUDES \$ 4,399 IN SALES TAXES BILLED, OR COLLECTED) **REVENUE REPORTED ON THIS PAGE MUST INCLUDE SALES TAXES BILLED OR COLLECTED. IF FOR ANY OTHER REASON, THE REVENUE REPORTED ABOVE DOES NOT AGREE WITH TOTAL OPERATING REVENUES ELSEWHERE REPORTED, ATTACH THOSE STATEMENTS THAT RECONCILE THE IGNATURE OF OWNER OR OFFICIAL (661) 633-7526 DIFFERENCE. (EXPLAIN IN DETAIL) TELEPHONE NUMBER SUBSCRIBED AND SWORN TO BEFORE ME All att i2. COUNTY NAME KER 12011 A NOTARY PUBLIC IN AND FOR THE COUNT THIS

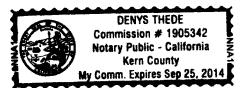
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Jurat

State of California

County of Kern

Subscribed and sworn to (or affirmed) before me on this 12th day of April, 2011, by Robert T. Hardcastle, proved to me on the basis of satisfactory evidence to be the person who appeared before me.



VERIFICATION AND SWORN STATEMENT RESIDENTIAL REVENUE Intrastate Revenues Only

ACC UTILITIES DIRECT

VERIFICATION							
STATE OF ARIZONA	COUNTY OF (COUNTY NAME) Kern						
I, THE UNDERSIGNED	NAME (OWNER OR OFFICIAL) Robert T. Hardcastle		тить President				
OF THE	COMPANY NAME Circle City Water Co., L.L.C.						
DO SAY THAT THIS ANNUAL UTILITY REPORT TO THE ARIZONA CORPORATION COMMISSION							
FOR THE YEAR ENDING	MONTH DAY 12 31	YEAR 2010					
HAS BEEN PREPARED UNDER MY DIRECTION, FROM THE ORIGINAL BOOKS, PAPERS AND RECORDS OF SAID UTILITY; THAT I HAVE CAREFULLY EXAMINED THE SAME, AND DECLARE THE SAME TO BE A COMPLETE AND CORRECT STATEMENT OF BUSINESS AND AFFAIRS OF SAID UTILITY FOR THE PERIOD COVERED BY THIS REPORT IN RESPECT TO EACH AND EVERY MATTER AND THING SET FORTH, TO THE BEST OF MY KNOWLEDGE, INFORMATION AND BELIEF. SWORN STATEMENT IN ACCORDANCE WITH THE REQUIREMENTS OF TITLE 40, ARTICLE 8, SECTION 40-401.01, ARIZONA REVISED STATUTES, IT IS HEREIN REPORTED THAT THE GROSS OPERATING REVENUE OF SAID UTILITY DERIVED FROM ARIZONA INTRASTATE UTILITY OPERATIONS RECEIVED FROM RESIDENTIAL CUSTOMERS DURING CALENDAR YEAR 2010 WAS: THE AMOUNT IN BOX AT LEFT INCLUDES \$ 4,399 IN SALES TAXES BILLED, OR COLLECTED)							
*RESIDENTIAL REVENUE REPORTED ON THIS PAGE MUST INCLUDE SALES TAXES BILLED. SIGNATURE OF OWNER OR OFFICIAL.							
			(661) 633-7526 TELEPHONE NUMBER				
SUBSCRIBED	AND SWORN TO BEFO	RE ME	NOTARY PUBLIC NAME				
A NOTARY P	UBLIC IN AND FOR TH	E COUNTY OF	COUNTY NAME Kern				
THIS	flach	AYOF JO	MONTH 20_11				
(SEAL)	July And FOR THE	il be					

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Jurat

State of California

County of Kern

Subscribed and sworn to (or affirmed) before me on this 12th day of April, 2011, by Robert T. Hardcastle, proved to me on the basis of satisfactory evidence to be the person who appeared before me.

